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I HEREBY CERTIFY THAT THIS CORRESPONDENCE IS BEING DEPOSITED WITH THE UNITED STATES POSTAL SERVICE AS FIRST CLASS MAIL IN AN ENVELOPE ADDRESSED TO: COMMISSIONER FOR PATENTS, P.O. BOX 1450, ALEXANDRIA, VA 22313-1450, ON THE DATE INDICATED BELOW.

BY:

Date: 7/30/04

MAIL STOP AMENDMENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

First Named Inventor:	Hisaki Gyoten, <i>et al.</i>	§
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		§
Conf. No.:	5187	§ Group Art Unit: 1745
		§
		§
Appln. No.:	10/069,900	§ Examiner: Raymond Alejandro
		§
Filing Date:	February 26, 2002	§ Attorney Docket No.: 10059-410US
		§ (P23466-01)
Title: POLYMER ELECTROLYTE FUEL CELL		

AMENDMENT

This Amendment is provided in response to the Office Action dated May 14, 2004 (Part of Paper No./Mail Date 20040510). It is timely filed on July 30, 2004 in advance of the August 14, 2004 deadline.

Kindly consider the remarks herein.